

Purpose

The purpose of this policy is to implement and maintain a system for controlling expenditures of UDOT grants and projects utilizing State and Federal construction funds. Grant and project accounting involves maintaining accounting records necessary to support grants and other reimbursable program reporting.

Policy

The Department of Transportation will comply with the current State Division of Finance Policies and Procedures for Grant Accounting (**FIACCT14-00.00**) and Project Accounting (**FIACCT15-00.00**). The FINET appropriation and budget control processes establish spending controls and authorization levels. They are invoked by the system every time a transaction that expends funds is processed. Authorities for such expenditures will insure compliance with State and Federal laws or regulations.